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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
AMENDMENT OF NOTIFICATION ISSUED IN G.O.Ms.NO.226, REVENUE
(COMMERCIAL TAXES - II) DEPARTMENT, DATED 22.06.2017.

[G.O.Ms.No.273, Revenue (Commercial Taxes), 22nd November, 2024.]

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 23 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.226, Revenue(CT-II) Department, dated 22nd June, 2017, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely:-

"Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975)".

This notification shall come into force with effect from the 10th day of October, 2024.

PEEYUSH KUMAR,

Principal Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.226, Revenue (Commercial Taxes - II) Department, dated the 22nd June, 2017 was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.217, Part.I, dated the 22nd June, 2017.

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